HALL COUNTY FISCAL YEAR 2024 BUDGET RESOLUTION

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2024 BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR EACH FUND OF HALL COUNTY, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR THE VARIOUS FUNDS AND DEPARTMENTS; ADOPTING THE ITEMS OF ANTICIPATED FUNDING SOURCES BASED ON THE ESTIMATED 2023 TAX DIGEST AND AFFIRMING THAT EXPENDITURES IN EACH DEPARTMENT MAY NOT EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES:

WHEREAS, the Hall County Board of Commissioners ("Board") is the governing authority of said County; and

WHEREAS, the Board has been presented a Proposed Budget which is the County's financial plan for said fiscal year and includes all projected revenues and allowable expenditures; and

WHEREAS, an advertised public hearing has been held on the 2024 Proposed Budget, as required by State and Local Laws and regulations; and

WHEREAS, the Board resolves that the Proposed 2024 Budget shall in all cases apply to and control the financial affairs of County departments and all other agencies subject to the budgetary and fiscal control of the governing authority; and

WHEREAS, each of the Funds has a balanced budget, such that anticipated funding sources equal proposed expenditures; and

NOW, THEREFORE, BE IT RESOLVED that this 2024 Budget is hereby adopted specifying the anticipated funding sources for each Fund and making appropriations for proposed expenditures to the departments or organizational units named in each fund.

BE IT FURTHER RESOLVED that expenditures of any Operating Budget Fund or Capital Budget Fund shall not exceed the appropriations authorized by this budget and amendments thereto or actual funding sources, whichever is less.

BE IT FURTHER RESOLVED that all expenditures of any Operating Budget Fund or Capital Budget Fund are subject to the policies as established by the Board of Commissioners and the County Administrator; and

BE IT FURTHER RESOLVED that certain Capital Project Budgets are adopted as specified herein, as multiple-year project budgets as provided for in O.C.G.A. § 36-81-3(b)(2); and

BE IT FURTHER RESOLVED that Direct and Indirect Cost Allocations and Contributions as appropriated in any Fund within the various accounts of a Department or Agency are restricted for the express purpose as designated; and

BE IT FURTHER RESOLVED that transfers of appropriations in any Fund among the various accounts within a Department or Agency shall require only the approval of the Director of Financial Services so long as the total budget for each Department or Agency is not increased.

BE IT FURTHER RESOLVED that the 2024 Budget shall be amended so as to adapt to changing governmental needs during the fiscal year as follows: Any increase in appropriations in any Fund for a Department or Agency, whether through a change in anticipated revenues in any Fund or through a

transfer of appropriations among Departments or Agencies, shall require the approval of the Board of Commissioners, except in the following cases where authority is granted to:

1. The Director of Financial Services to:

    a. Allocate funds to appropriate Departments from insurance proceeds for the replacement or repair of damaged equipment items;
    b. Allocate funds from the established Capital Trials Reserve to appropriate Departments within the Judicial System for Capital Cases;
    c. Allocate funds from the established Elections Reserve to appropriate Departments for unexpected election expenses;
    d. Authorize preparation and submission of applications for grant funding; however, acceptance of all grant awards is subject to the approval of the Board of Commissioners;
    e. Adjust revenue and appropriation budgets between capital projects as necessary to incorporate grant awards approved by the Board;
    f. Approve transfers of appropriations within capital projects and allocate funds previously approved, or, as appropriate, transfer appropriations among fiscal years for projects as necessary to allow completion of each project and cover existing obligations/expenses in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
    g. Adjust revenue and appropriation budgets to incorporate collected revenue at the capital fund contingency project level and project specific levels in accordance with the intent and actions of the Board; however, in no case shall appropriations exceed actual available funding sources;
    h. Allocate allowable costs of services provided by a governmental unit on a centralized basis to its Departments and Agencies as defined by the Hall County Cost Allocation Plan;
    i. Allocate funds from Non-Departmental Operating Contingencies for amounts up to $50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources; allocate funds from established reserves for leave balances at retirement, salary adjustments and reclassification to Department and Agency as necessary to provide funding for compensation actions, reductions in force and retirement incentives; transfer funds resulting from salary savings or transfer balances resulting from under expenditures in operating accounts to Non-Departmental reserves to fund accrued liabilities and expend funds within Non-Departmental reserve to reduce said accrued liabilities.

2. The County Administrator to:

    a. Allocate funds from Non-Departmental Operating Contingencies for amounts over $50,000 in accordance with the intent and actions of the Board of Commissioners; however, in no case shall appropriations exceed actual available funding sources;
    b. Transfer funds from Department or Agency budgets to Contribution to Capital Projects for amounts up to $50,000;
    c. Transfer funds within a capital fund from fund or program contingencies and/or savings in existing projects to establish new projects for amounts up to $100,000;
    d. Transfer funds to establish new projects related to economic development within a capital fund from fund or program contingencies and/or savings in existing projects;
    e. Approve additional appropriations for and / or transfers within capital projects and / or operational needs as it relates to items approved for funding within The American Rescue Plan federal allocation for Hall County Government.

f. Allocate funds from Non-Departmental Contingencies to Department or Agency budgets to provide funding for approved compensation actions;
g. Reallocate funding among projects approved by the Board as allowed by authorizing documents.

BE IT FURTHER RESOLVED that such amendments shall be recognized as approved changes to this resolution in accordance with O.C.G.A. 36-81-3. These authorities for transfers of appropriations shall not be used as an alternative to the normal budget process and are intended to be used only when necessary to facilitate the orderly management of projects and/or programs; transfers approved under these authorities may not be used to change the approved scope or the objective of any capital project.

BE IT FURTHER RESOLVED that the 2024 Budget contains 1,843.5 authorized positions. The Board shall approve increases in authorized positions. Vacant authorized positions may be reallocated within the same department or reassigned to another department and filled authorized positions may be reassigned at the same grade level between departments with the authorization of the County Administrator. The following compensation policies remain in effect for the 2024 Budget:

1. All vacant authorized positions require the approval of the Human Resources Director and Financial Services Director to recruit and hire;
2. County's Retirement Contributions of 2% to the 401A shall be included and up to an additional 6% match to the 401A account depending upon the employee's participation in the 457 account;
3. BE IT FURTHER RESOLVED that the Board authorizes and directs any and all actions necessary to amend the County's Retirement Plan documents to appropriately reflect the contributions as stated above in item 2; and to modify the auto escalation increase as stated in the 457 plan documents;
4. BE IT FURTHER RESOLVED that the Board shall, for the current budget year reserve a portion of the General Fund and the Special Revenue Funds' Fund Balance at a level equal to the accrued vacation liabilities of the County.
5. BE IT FURTHER RESOLVED that the Board has authorized a $ 5,000 supplement for each employee affected by the increase in salary for Superior Court Judges effective April 1, 2022.

BE IT FURTHER RESOLVED that authority and authorization is delegated to the County Administrator and Human Resources Director to review, establish, modify, change, maintain, and implement policies, rules, structure, criteria, etc. to benefit plans, which shall include, but is not limited to, health premiums and retiree contributions for staff (both active and retiree status) and Board of Commissioners.

BE IT FURTHER RESOLVED that the Board shall maintain the General Fund, Fire Services Fund, Emergency Services Fund, Development Services Fund, and Parks & Leisure Services Fund; unreserved, undesignated fund balance at a level of at least fifteen to twenty-five percent and/or three months of the operating expenditures of each of the respective funds. The level of unreserved, undesignated fund balance in each fund will be reviewed by the Administrative Staff annually to ensure the appropriateness of reserve amounts and may be changed by the Board of Commissioners by written Resolution. Excess funds in the fund balance above the noted threshold may, with the approval of the Board, be transferred to the Capital Projects Fund to fund capital projects, or appropriated for other non-recurring purposes.

BE IT FURTHER RESOLVED that budgets for all Operating Funds of the County are presented as Operating Budgets and/or funds expected to be expended during the current fiscal year. These budgets are the maintenance and operations of each of the Departments and Agencies within those funds.

BE IT FURTHER RESOLVED that the Board is adopting a Fiscal Year 2024 Capital Budget and five year Capital Improvement Plan with a total project length budget (see attached schedule.) There are separate funds maintaining line item budgets for Capital Outlay, representing large asset purchases that have a useful life of two (2) years or more and a value of greater than $5,000. The various Capital Budgets represent the expected fiscal year 2024 expenditures and five subsequent fiscal years for the projects approved by the Board of Commissioners and/or voter referendum.

HALL COUNTY BOARD OF COMMISSIONERS

Chairman

Commissioner – District 1

Commissioner – District 2

Commissioner – District 3

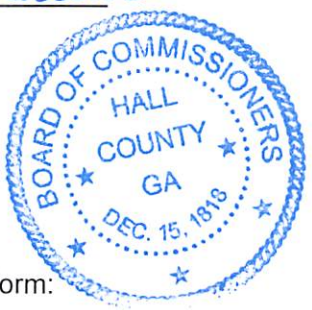
Commissioner – District 4

June 21, 2023
Date

Attest:

County Clerk

(Seal)



Approved as to form:

Hall County Attorney

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GENERAL FUND

Revenues:	
Taxes	$ 109,022,159
Licenses and permits	2,701,941
Intergovernmental	1,361,439
Fines and forfeitures	4,755,085
Charges for services	9,927,748
Miscellaneous	569,611
Contributions / Donations	15,000
Investment Income	100,100
Operating Transfer In	360,000
Subtotal Revenues	128,813,083
Use of Assigned Fund Balance - Compensation Study	6,500,000
TOTAL REVENUES GENERAL FUND	**$ 135,313,083**
Appropriations:	
Administration	$ 1,892,615
Board of Commissioners	447,157
Financial Services	2,583,537
Human Resources	1,205,890
MIS	5,254,040
Building Inspection	1,148,390
Business License	289,027
Tax Assessor	3,249,493
Animal Services	2,561,730
Agricultural Center	431,663
Legal Services	961,594
Corrections and Maintenance	9,955,971
Sheriff	51,720,103
Coroner	579,517
Solicitor	2,410,825
Superior Court	4,806,686
State Court	2,822,939
Clerk of Court	3,982,742
BOE Appeals	104,771
Probate Court	1,275,307
Juvenile Court	4,004,172
District Attorney	2,547,277
Magistrate Court	1,778,234
Court Administration	5,300,632
Public Defender	2,155,416
Soil Conservation Service	160,408
Extension Office	255,864
Elections	2,754,389
Tax Commissioner	3,802,371

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

GENERAL FUND (cont.)

Agencies:		
Health Department	$ 901,869	
Hall County Library System	3,168,050	
Community Service Center	1,196,298	
Legacy Link	14,050	
Lake Lanier Association	63,000	
Avita Community Partners	60,000	
Hall-Dawson CASA	53,250	
Soil Conservation	8,000	
Gateway House	39,985	
Edmondson-Telford	28,500	
Elachee	11,800	
Greater Hall Chamber of Commerce	185,000	
Georgia Mountains Regional Commission	180,653	
Rape Response	9,000	
Forest Service	9,697	
Cime Business Incubator	50,000	
Supporting Adoption and Foster Families Together	48,000	
Family Ties - Gainesville	7,000	
Department of Family and Children Services	200,000	
Total:		6,234,152
Non Departmental:		
Retiree Health Insurance (County Share)	1,800,000	
OPEB Trust Contribution	1,600,000	
Enhanced 911 Communications Supplement	1,204,689	
Hall County Parks and Marina Fund Supplement	-	
Development Services Fund Supplement	2,234,908	
Parks and Leisure Fund Supplement	76,977	
Emergency Services Fund Supplement	-	
Contribution to the Capital Projects Fund	-	
Debt Service	167,500	
Other General Service Items	1,552,097	
Total:		8,636,171
TOTAL APPROPRIATIONS GENERAL FUND		**$ 135,313,083**

FIRE SERVICES FUND

Revenues:	
Taxes	$ 41,781,437
Charges for Services	187,921
Intergovernmental	15,642
Investment Income	15,000
TOTAL REVENUES FIRE SERVICES FUND	**$ 42,000,000**
Appropriations:	
Operations	$ 42,000,000
TOTAL APPROPRIATIONS FIRE SERVICES FUND	**$ 42,000,000**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

EMERGENCY SERVICES FUND

Revenues:	
Taxes	$ 8,738,627
Charges for Services	5,371,583
Miscellaneous	100,000
Investment Income	3,000
Operating Transfer In (General Fund Supplement)	-
TOTAL REVENUES EMERGENCY SERVICES FUND	**$ 14,213,210**
Appropriations:	
Operations	$ 14,213,210
TOTAL APPROPRIATIONS EMERGENCY SERVICES FUND	**$ 14,213,210**

DEVELOPMENT SERVICES FUND

Revenues:	
Taxes	$ 8,856,764
Licenses and Permits	180,000
Charges for Services	93,887
Intergovernmental	466,400
Investment Income	4,000
Miscellaneous	14,440
Operating Transfer In (General Fund Supplement)	2,234,908
TOTAL REVENUES DEVELOPMENT SERVICES FUND	**$ 11,850,399**
Appropriations:	
Operations	$ 11,850,399
TOTAL APPROPRIATIONS DEVELOPMENT SERVICES FUND	**$ 11,850,399**

PARKS & LEISURE SERVICES FUND

Revenues:	
Taxes	$ 4,291,730
Charges for Services	468,597
Contributions / Donations	500
Investment Income	2,000
Miscellaneous	212,095
Operating Transfer In (General Fund Supplement)	76,977
TOTAL REVENUES PARKS & LEISURE SERVICES FUND	**$ 5,051,899**
Appropriations:	
Operations	$ 5,051,899
TOTAL APPROPRIATIONS PARKS & LEISURE SERVICES FUND	**$ 5,051,899**

E911 FUND

Revenues:	
Charges for Services	$ 4,467,415
Investment Income	1,000
Miscellaneous	13,096
Operating Transfer In (General Fund Supplement)	1,204,689
TOTAL REVENUES E911 FUND	**$ 5,686,200**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:	
Operations	$ 5,686,200
TOTAL APPROPRIATIONS E911 FUND	**$ 5,686,200**

PARKS MARINA FUND

Revenues:	
Charges for Services	$ 625,036
Investment Income	1,500
Miscellaneous	748,920
Prior Year Reserves - for Capital Projects	417,490
TOTAL REVENUES PARKS MARINA FUND	**$ 1,792,946**
Appropriations:	
Operations	$ 1,792,946
TOTAL APPROPRIATIONS PARKS MARINA FUND	**$ 1,792,946**

MULTIPLE GRANTS FUND

Revenues:	
Intergovernmental	$ 13,447,551
Contributions / Donations	12,000
TOTAL REVENUES MULTIPLE GRANTS FUND	**$ 13,459,551**
Appropriations:	
Miscellaneous Grant Programs	$ 13,459,551
TOTAL APPROPRIATIONS MULTIPLE GRANTS FUND	**$ 13,459,551**

AMERICAN RESCUE PLAN FUND

Revenues:	
Intergovernmental	$ 13,417,609
TOTAL REVENUES AMERICAN RESCUE PLAN FUND	**$ 13,417,609**
Appropriations:	
Miscellaneous Programs and Projects - American Rescue Plan	$ 13,417,609
TOTAL APPROPRIATIONS AMERICAN RESCUE PLAN FUND	**$ 13,417,609**

SPECIAL ASSESSMENTS (STREET LIGHTING DISTRICTS) FUND

Revenues:	
Charges for Services	$ 1,205,000
TOTAL REVENUES SPECIAL ASSESSMENTS FUND	**$ 1,205,000**
Appropriations:	
Operations	$ 1,205,000
TOTAL APPROPRIATIONS SPECIAL ASSESSMENTS FUND	**$ 1,205,000**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

RESTRICTED PROGRAMS FUND

Revenues:		
Intergovernmental	$	1,627,509
Fines and Forfeitures		425,743
Charges for Services		815,278
Contributions / Donations		17,000
Miscellaneous		425,600
Prior year reserves		787,558
TOTAL REVENUES RESTRICTED PROGRAMS FUND	**$**	**4,098,688**
Appropriations:		
Operations	$	4,098,688
TOTAL APPROPRIATIONS RESTRICTED PROGRAMS FUND	**$**	**4,098,688**

CONFISCATED ASSETS FUND

Revenues:		
Fines and Forfeitures	$	39,000
Prior Year Reserves		99,000
TOTAL REVENUES CONFISCATED ASSETS FUND	**$**	**138,000**
Appropriations:		
Operations	$	138,000
TOTAL APPROPRIATIONS CONFISCATED ASSETS FUND	**$**	**138,000**

DATE FUND

Revenues:		
Charges for Services	$	42,000
Fines and Forfeitures		114,000
Prior Year Reserves		76,700
TOTAL REVENUES DATE FUND	**$**	**232,700**
Appropriations:		
Operations	$	232,700
TOTAL APPROPRIATIONS DATE FUND	**$**	**232,700**

HOTEL MOTEL TAX FUND

Revenues:		
Taxes	$	259,000
TOTAL REVENUES HOTEL MOTEL TAX FUND	**$**	**259,000**
Appropriations:		
Agency Allocation	$	259,000
TOTAL APPROPRIATIONS HOTEL MOTEL TAX FUND	**$**	**259,000**

LAW LIBRARY FUND

Revenues:		
Fines and Forfeitures	$	148,584
TOTAL REVENUES LAW LIBRARY FUND	**$**	**148,584**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:	
Operations	$ 148,584
TOTAL APPROPRIATIONS LAW LIBRARY FUND	**$ 148,584**

RISK MANAGEMENT FUND

Revenues:	
Charges for Services	$ 3,818,764
TOTAL REVENUES RISK MANAGEMENT FUND	**$ 3,818,764**
Appropriations:	
Operations	$ 3,818,764
TOTAL APPROPRIATIONS RISK MANAGEMENT FUND	**$ 3,818,764**

GROUP INSURANCE FUND

Revenues:	
Charges for Services	$ 24,004,056
Miscellaneous	5,266,034
TOTAL REVENUES GROUP INSURANCE FUND	**$ 29,270,090**
Appropriations:	
Employee Services, Claims, and Operations	$ 29,270,090
TOTAL APPROPRIATIONS GROUP INSURANCE FUND	**$ 29,270,090**

FLEET MAINTENANCE FUND

Revenues:	
Charges for Services	$ 1,860,553
TOTAL REVENUES FLEET MAINTENANCE FUND	**$ 1,860,553**
Appropriations:	
Operations	$ 1,860,553
TOTAL APPROPRIATIONS FLEET MAINTENANCE FUND	**$ 1,860,553**

SOLID WASTE ENTERPRISE FUND

Revenues:	
Assessment Fees	$ 3,673,225
Charges for Services	8,890,545
Investment Income	20,000
Prior year reserves	6,062,750
TOTAL REVENUES SOLID WASTE ENTERPRISE FUND	**$ 18,646,520**
Appropriations:	
Operations	$ 18,646,520
TOTAL APPROPRIATIONS SOLID WASTE ENTERPRISE FUND	**$ 18,646,520**

STORMWATER FUND

Revenues:	
Charges for Services	$ 235,000
TOTAL REVENUES STORMWATER FUND	**$ 235,000**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

Appropriations:	
Stormwater Operations	$ 235,000
TOTAL APPROPRIATIONS STORMWATER FUND	**$ 235,000**

WATER AND SEWER ENTERPRISE FUND

Revenues:	
Charges for Services	$ 4,554,522
Prior year reserves	3,892,452
Licenses and Permits	40,000
Investment Income	1,500
Operating Transfer In (SPLOST)	2,103,321
TOTAL REVENUES WATER AND SEWER ENTERPRISE FUND	**$ 10,591,795**
Appropriations:	
Sewer/Wastewater Operations	$ 10,591,795
TOTAL APPROPRIATIONS WATER AND SEWER ENTERPRISE FUND	**$ 10,591,795**

CAPITAL PROJECTS FUND

Revenues:	
Capital Contributions - Other Funds	$ 7,425,789
Prior year reserves	10,743,371
TOTAL REVENUES CAPITAL PROJECTS FUND	**$ 18,169,160**
Appropriations:	
Capital Programs	$ 18,169,160
TOTAL APPROPRIATIONS CAPITAL PROJECTS FUND	**$ 18,169,160**

STATE ROADS FUND

Revenues:	
Intergovernmental	$ 2,046,711
TOTAL REVENUES STATE ROADS FUND	**$ 2,046,711**
Appropriations:	
Roads and Related Improvements	$ 2,046,711
TOTAL APPROPRIATIONS STATE ROADS FUND	**$ 2,046,711**

IMPACT FEES FUND

Revenues:	
Charges for Services	$ 1,466,258
Prior year reserves	1,099,742
TOTAL REVENUES IMPACT FEES FUND	**$ 2,566,000**
Appropriations:	
Parks, Library, Fire, Public Safety, and Sheriff Patrol	$ 2,566,000
TOTAL APPROPRIATIONS IMPACT FEES FUND	**$ 2,566,000**

FISCAL YEAR 2024 BUDGET RESOLUTION
BUDGET SUMMARY
HALL COUNTY, GEORGIA

SPLOST VI FUND	
Revenues:	
Funds Carried Forward	$ 338,352
TOTAL REVENUES SPLOST VI FUND	**$ 338,352**
Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$ 338,352
TOTAL APPROPRIATIONS SPLOST VI FUND	**$ 338,352**
SPLOST VII FUND	
Revenues:	
Funds Carried Forward	$ 10,036,175
TOTAL REVENUES SPLOST VII FUND	**$ 10,036,175**
Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$ 10,036,175
TOTAL APPROPRIATIONS SPLOST VII FUND	**$ 10,036,175**
SPLOST VIII FUND	
Revenues:	
Taxes	$ 49,680,642
Funds Carried Forward	14,789,256
TOTAL REVENUES SPLOST VIII FUND	**$ 64,469,898**
Appropriations:	
Roads, Parks, Public Safety, Sewer, Buildings, Municipalities, etc.	$ 64,469,898
TOTAL APPROPRIATIONS SPLOST VIII FUND	**$ 64,469,898**
TOTAL COUNTY-WIDE OPERATING AND CAPITAL BUDGET	**$ 410,915,887**

FISCAL YEAR 2024 BUDGET RESOLUTION
(FISCAL YEAR 2025-2029 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

CAPITAL PROJECTS FUND

Revenues:		
Capital Contributions from Operating Funds	$	48,711,890
Prior Year Reserves		59,536,754
TOTAL REVENUES - CAPITAL PROJECTS FUND	**$**	**108,248,644**
Appropriations:		
Construction / Equipment and Related Costs	$	108,248,644
TOTAL APPROPRIATIONS - CAPITAL PROJECTS FUND	**$**	**108,248,644**

WATER AND SEWER ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	24,159,113
Ordinary Revenues - Sewer Fund		24,159,113
TOTAL REVENUES - WATER AND SEWER ENTERPRISE FUND	**$**	**48,318,226**
Appropriations:		
Sewer Infrastructure Improvements	$	48,318,226
TOTAL APPROPRIATIONS - WATER AND SEWER ENTERPRISE FUND	**$**	**48,318,226**

SOLID WASTE ENTERPRISE FUND

Revenues:		
Prior Year Reserves	$	28,449,997
Ordinary Revenues - Solid Waste Enterprise Fund		28,449,997
TOTAL REVENUES - SOLID WASTE ENTERPRISE FUND	**$**	**56,899,994**
Appropriations:		
Heavy Equipment and Vehicles	$	56,899,994
TOTAL APPROPRIATIONS - SOLID WASTE ENTERPRISE FUND	**$**	**56,899,994**

IMPACT FEES FUND

Revenues:		
Charges for Services	$	518,099
Prior year reserves		518,099
TOTAL REVENUES - IMPACT FEES FUND	**$**	**1,036,197**
Appropriations:		
Parks, Library, Fire, Public Safety, and Sheriff Patrol	$	1,036,197
TOTAL APPROPRIATIONS - IMPACT FEES FUND	**$**	**1,036,197**

SPLOST VII FUND

Revenues:

FISCAL YEAR 2024 BUDGET RESOLUTION
(FISCAL YEAR 2025-2029 CAPITAL IMPROVEMENT PLAN)
HALL COUNTY, GEORGIA

Prior Year Reserves	$	6,078,865
TOTAL REVENUES - SPLOST VII FUND	**$**	**6,078,865**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	6,078,865
TOTAL APPROPRIATIONS - SPLOST VII FUND	**$**	**6,078,865**

SPLOST VIII FUND

Revenues:		
Taxes	$	118,050,526
TOTAL REVENUES - SPLOST VIII FUND	**$**	**118,050,526**
Appropriations:		
Roads and related improvements, Parks, Water and Sewer, Buildings, Heavy Equipment, Vehicles, Municipalities, etc.	$	118,050,526
TOTAL APPROPRIATIONS - SPLOST VIII FUND	**$**	**118,050,526**

MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED FUNDS

Revenues:		
Intergovernmental	$	13,978,276
TOTAL REVENUES - MULTIPLE GRANT / AMERICAN RESCUE PLAN / RESTRICTED	**$**	**13,978,276**
Appropriations:		
Park Enhancements / Additions / American Rescue Plan CIP Projects	$	13,978,276
TOTAL APPROPRIATIONS - MULTIPLE GRANT / AMERICAN RESCUE / RESTRICTED	**$**	**13,978,276**

OTHER CAPITAL FUNDING SOURCES

Revenues:		
Other Capital Funding Sources	$	258,824,684
TOTAL REVENUES - OTHER CAPITAL FUNDING SOURCES	**$**	**258,824,684**
Appropriations:		
Roads and related improvements, Parks, Public Safety Apparatus, Water and Sewer, Buildings, Heavy Equipment, Vehicles, etc.	$	258,824,684
TOTAL APPROPRIATIONS - OTHER CAPITAL FUNDING SOURCES	**$**	**258,824,684**

TOTAL PROPOSED BUDGET - FY 2025-2029 CAPITAL IMPROVEMENT PLAN	**$**	**611,435,412**